

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 186 of 1994

For Approval and Signature:

Hon'ble MR.JUSTICE B.C.PATEL and
MR.JUSTICE R.R.JAIN

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
 2. To be referred to the Reporter or not?
 3. Whether Their Lordships wish to see the fair copy of the judgement?
 4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
 5. Whether it is to be circulated to the Civil Judge?
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COMMISSIONER OF INCOME-TAX

Versus

I A MODI FAMILY TRUST

Appearance:

MR MANISH R BHATT for Petitioner
SERVED for Respondent No. 1

CORAM : MR.JUSTICE B.C.PATEL and
MR.JUSTICE R.R.JAIN

Date of decision: 01/08/96

ORAL JUDGEMENT

"The Income tax Appellate Tribunal has referred to following question for the opinion of this Court:-

"Whether the Tribunal is right in law and on facts in holding that the assessee's status

should be taken as individual instead of Body of Individuals and the assessee should be allowed benefit of deduction u/s. 80 L ?"

2. A Division Bench of this Court had considered similar question in the case of CIT vs. Deepak Family Trust No.1 & Ors. reported in 211 ITR 575. The Court has held that the representative assessee in the case of a discretionary trust must be regarded as an individual and is entitled to the benefit of deductions under sec. 80 L of the Act. Following this decision, we answer the question in favour of the assessee and against the revenue.

3. Answer according with no order as to costs."